

HOUSE No. 1970

The Commonwealth of Massachusetts

PRESENTED BY:

Stephen R. Canessa

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act relative to municipal audits.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Stephen R. Canessa	12th Bristol
Angelo J. Puppolo, Jr.	12th Hampden
Robert M. Koczera	11th Bristol

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT RELATIVE TO MUNICIPAL AUDITS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Chapter 44 of the General Laws is hereby amended by striking out section 36, as
2 appearing in the 2006 Official Edition, and inserting in place thereof the following section:

3 Section 36. All cities and towns shall, every 3 to 5 years, petition the director for an audit of its
4 accounts and management practices. If a statute, ordinance or by-law requires a city or town official or
5 commission to cause an audit to be made such official or commission may petition said director, as soon
6 as possible after receipt of such position shall cause such audit to be made.

7 Audits conducted hereunder shall report back to the city or town how it manages itself, its
8 finances and services and make recommendations. Cities and towns may also petition the director for the
9 installation of an accounting system.

10 Audits may be conducted by a state certified private firm if the said private firm is pre-approved
11 by the department of revenue.